

County of Placer, California

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Fiscal Year Ended June 30, 2002**

	Community Services	Special Aviation	Auburn Advertising and Promotion	Fish and Game	North Lake Tahoe Transient Occupancy Tax
Revenues					
Taxes	\$ -	\$ -	\$ 225,186	\$ -	\$ 4,015,808
Fines, forfeitures and penalties	-	-	-	8,602	-
Use of money and property	13,405	321	3,703	894	-
Intergovernmental	1,436,585	10,000	-	-	-
Charges for services	30	-	-	-	-
Contributions and donations	-	-	-	-	-
Miscellaneous	-	6,579	-	34	-
Total revenues	<u>1,450,020</u>	<u>16,900</u>	<u>228,889</u>	<u>9,530</u>	<u>4,015,808</u>
Expenditures					
Current:					
General government	-	-	280,027	-	4,274,903
Public protection	-	3,560	-	2,813	-
Public assistance	1,286,685	-	-	-	-
Health and sanitation	-	-	-	-	-
Public ways and facilities	-	8,822	-	-	-
Recreation and cultural services	-	-	-	-	-
Education	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	2,362	-	-	-	22,453
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,289,047</u>	<u>12,382</u>	<u>280,027</u>	<u>2,813</u>	<u>4,297,356</u>
Excess (deficiency) of revenues over (under) expenditures	<u>160,973</u>	<u>4,518</u>	<u>(51,138)</u>	<u>6,717</u>	<u>(281,548)</u>
Other Financing Sources					
Transfers in	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	160,973	4,518	(51,138)	6,717	(281,548)
Fund balances, beginning of year, as restated	<u>31,703</u>	<u>21,428</u>	<u>194,428</u>	<u>17,946</u>	<u>570,231</u>
Fund balances, end of year	<u>\$ 192,676</u>	<u>\$ 25,946</u>	<u>\$ 143,290</u>	<u>\$ 24,663</u>	<u>\$ 288,683</u>

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	<u>Open Space</u>	<u>County Library</u>	<u>Fire Control</u>	<u>Mental Health</u>	<u>Special Programs</u>	<u>Lighting Districts</u>
Revenues						
Taxes	\$ -	\$ 2,283,445	\$ 708,756	\$ -	\$ -	\$ 9,355
Fines, forfeitures and penalties	-	114,775	-	-	253,593	-
Use of money and property	37,841	43,639	8,693	-	46,431	2,064
Intergovernmental	92,038	306,082	231,977	-	266,328	131
Charges for services	-	100,212	382,387	-	1,150,620	2,966
Contributions and donations	2,337,738	133,634	-	-	-	-
Miscellaneous	-	4,553	71,746	-	326,764	3,000
Total revenues	<u>2,467,617</u>	<u>2,986,340</u>	<u>1,403,559</u>	<u>-</u>	<u>2,043,736</u>	<u>17,516</u>
Expenditures						
Current:						
General government	-	-	12,985	-	-	7,027
Public protection	-	-	1,109,425	-	-	-
Public assistance	-	-	-	-	-	-
Health and sanitation	-	-	-	-	-	-
Public ways and facilities	-	-	-	-	-	7,800
Recreation and cultural services	-	-	-	-	-	-
Education	-	2,765,787	-	-	-	-
Debt service:						
Principal	-	-	44,001	-	-	-
Interest	-	-	10,127	-	-	104
Capital outlay	-	26,961	48,266	-	-	-
Total expenditures	<u>-</u>	<u>2,792,748</u>	<u>1,224,804</u>	<u>-</u>	<u>-</u>	<u>14,931</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,467,617</u>	<u>193,592</u>	<u>178,755</u>	<u>-</u>	<u>2,043,736</u>	<u>2,585</u>
Other Financing Sources						
Transfers in	-	-	16,306	175,846	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>16,306</u>	<u>175,846</u>	<u>-</u>	<u>-</u>
Net change in fund balances	2,467,617	193,592	195,061	175,846	2,043,736	2,585
Fund balances, beginning of year, as restated	207,814	839,418	55,525	(175,846)	6,085,403	47,304
Fund balances, end of year	<u>\$ 2,675,431</u>	<u>\$ 1,033,010</u>	<u>\$ 250,586</u>	<u>\$ -</u>	<u>\$ 8,129,139</u>	<u>\$ 49,889</u>

County of Placer, California

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
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	<u>County Service Areas</u>	<u>Redevelopment Agency Housing</u>	<u>CDBG Housing Activities</u>	<u>Total Nonmajor Special Revenue Funds</u>
Revenues				
Taxes	\$ 401,399	\$ 551,807	\$ -	\$ 8,195,756
Fines, forfeitures and penalties	-	-	-	376,970
Use of money and property	372,231	14,288	22,232	565,742
Intergovernmental	23,178	-	480,799	2,847,118
Charges for services	2,196,063	-	-	3,832,278
Contributions and donations	-	-	96,123	2,567,495
Miscellaneous	499,742	-	324,243	1,236,661
Total revenues	<u>3,492,613</u>	<u>566,095</u>	<u>923,397</u>	<u>19,622,020</u>
Expenditures				
Current:				
General government	570,182	399,394	-	5,544,518
Public protection	750,947	-	-	1,866,745
Public assistance	-	-	379,582	1,666,267
Health and sanitation	142,179	-	-	142,179
Public ways and facilities	436,540	-	-	453,162
Recreation and cultural services	37,864	-	-	37,864
Education	-	-	-	2,765,787
Debt service:				
Principal	44,001	-	-	88,002
Interest	12,185	465	6,651	54,347
Capital outlay	102,626	-	-	177,853
Total expenditures	<u>2,096,524</u>	<u>399,859</u>	<u>386,233</u>	<u>12,796,724</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,396,089</u>	<u>166,236</u>	<u>537,164</u>	<u>6,825,296</u>
Other Financing Sources				
Transfers in	-	-	-	192,152
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>192,152</u>
Net change in fund balances	1,396,089	166,236	537,164	7,017,448
Fund balances, beginning of year, as restated	<u>7,394,572</u>	<u>539,419</u>	<u>1,854,391</u>	<u>17,683,736</u>
Fund balances, end of year	<u>\$ 8,790,661</u>	<u>\$ 705,655</u>	<u>\$ 2,391,555</u>	<u>\$ 24,701,184</u>